

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16207700500000
CITY OF DES MOINES, IOWA
400 ROBERT D RAY DRIVE
DES MOINES, IOWA 50309

CITY OF DES MOINES, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	108,325,094		108,325,094	108,689,774
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	108,325,094		108,325,094	108,689,774
Delinquent property taxes	0		0	
TIF revenues	28,860,621		28,860,621	29,462,266
Other city taxes	21,807,950	0	21,807,950	20,420,401
Licenses and permits	3,530,391	0	3,530,391	3,311,200
Use of money and property	2,142,655	262,255	2,404,910	4,810,079
Intergovernmental	60,631,191	1,617,874	62,249,065	73,076,222
Charges for fees and service	18,731,338	76,479,678	95,211,016	114,080,587
Special assessments	120,024	135,456	255,480	365,000
Miscellaneous	26,277,111	824,857	27,101,968	47,845,445
Other financing sources	73,496,494	38,049,904	111,546,398	96,510,119
Total revenues and other sources	343,922,869	117,370,024	461,292,893	498,571,093
Expenditures and Other Financing Uses				
Public safety	99,515,496	0	99,515,496	102,720,692
Public works	29,350,872	0	29,350,872	29,597,770
Health and social services	19,302,953	0	19,302,953	21,828,908
Culture and recreation	18,909,722	0	18,909,722	20,541,859
Community and economic development	17,410,125	0	17,410,125	18,121,585
General government	20,098,113	0	20,098,113	22,017,688
Debt service	68,376,435	0	68,376,435	70,228,850
Capital projects	59,602,481	0	59,602,481	96,152,573
Total governmental activities expenditures	332,566,197	0	332,566,197	381,209,925
Business type activities	0	102,697,408	102,697,408	87,385,421
Total ALL expenditures	332,566,197	102,697,408	435,263,605	468,595,346
Other financing uses, including transfers out	60,487,831	5,941,041	66,428,872	57,736,293
Total ALL expenditures/And other financing uses	393,054,028	108,638,449	501,692,477	526,331,639
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-49,131,159	8,731,575	-40,399,584	-27,760,546
Beginning fund balance July 1, 2012	114,238,378	23,269,761	137,508,139	120,537,122
Ending fund balance June 30, 2013	65,107,219	32,001,336	97,108,555	92,776,576

Note - These balances do not include \$ 12,523,098 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 53,612,130 held in agency funds which were not budgeted and are not available for city operations.
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Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 361,860,000	Other long-term debt	\$ 14,799,847
Revenue debt	\$ 82,815,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 541,341,284

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	02-22-2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code
DIANE RAUH	→	515
Signature of Mayor or other City official (Name and Title)	Number	Extension
	237-1338	
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	51,987,275	27,287,286		29,050,533			108,325,094			108,325,094	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	51,987,275	27,287,286		29,050,533	0	0	108,325,094		T01	108,325,094	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	51,987,275	27,287,286		29,050,533	0	0	108,325,094			108,325,094	6
7	TIF revenues			28,860,621				28,860,621		T01	28,860,621	7
	Other city taxes											
8	Utility tax replacement excise taxes	1,919,362	985,990		965,359			3,870,711		T15	3,870,711	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	13,063,992						13,063,992		T15	13,063,992	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	56,951	29,256		28,644			114,851		T19	114,851	12
13	Hotel/motel tax	4,758,396						4,758,396		T19	4,758,396	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	19,798,701	1,015,246	0	994,003	0	0	21,807,950	0		21,807,950	15
16	Section B - LICENSES AND PERMITS	3,380,366	150,025					3,530,391		T29	3,530,391	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	180,238	17,586	12,277	92,201	13,827	644	316,773	25,182	U20	341,955	18
19	Rents and royalties	1,099,622	66,066			64,470		1,230,158	65,877	U40	1,296,035	19
20	Other miscellaneous use of money and property	396,674	51,229		147,821			595,724	171,196	U20	766,920	20
21			0					0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,676,534	134,881	12,277	240,022	78,297	644	2,142,655	262,255		2,404,910	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	32,698	7,113,068			3,915,610		11,061,376	1,617,874	B89	12,679,250	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development		13,618,929					13,618,929		B50	13,618,929	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	FEMA		2,046,539					2,046,539			2,046,539	32
33	Total Federal grants and reimbursements	32,698	22,778,536	0	0	3,915,610	0	26,726,844	1,617,874		28,344,718	33
34												34
35												35
36												36
37												37
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		19,559,841					19,559,841		C46	19,559,841	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	630	300,217			4,494,344		4,795,191		C89	4,795,191	49
50	Iowa Department of Transportation		142,742					142,742		C89	142,742	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	STATE EMERGENCY MANAGEMENT		698,630			126,772		825,402		C89	825,402	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	630	20,701,430	0	0	4,621,116	0	25,323,176	0		25,323,176	60
61												61
62	Local grants and reimbursements											62
63	County contributions	1,573,384	1,637,109			4,693,743		7,904,236			7,904,236	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	CITIES	79,399				25,000		104,399		D89	104,399	67
68	SCHOOLS	100,000						100,000			100,000	68
69	AIRPORT AUTHORITY	11,300	461,236					472,536			472,536	69
70	Total local grants and reimbursements	1,764,083	2,098,345	0	0	4,718,743	0	8,581,171	0		8,581,171	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,797,411	45,578,311	0	0	13,255,469	0	60,631,191	1,617,874		62,249,065	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	33,499,597	A8Ø	33,499,597	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0	8,913,222	A6Ø	8,913,222	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	11,975,569	A81	11,975,569	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0	4,186,144	A50	4,186,144	86
87	Storm water							0	17,815,275	A80	17,815,275	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	646,824						646,824		A89	646,824	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	430,412						430,412		A89	430,412	92
93	Ambulance charges	3,458,318						3,458,318		A89	3,458,318	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	1,041,499						1,041,499		A03	1,041,499	98
99	Library charges	96,745						96,745		A89	96,745	99
100	Park, recreation, and cultural charges	779,327						779,327	89,871	A61	869,198	100
101	Animal control charges	46,318						46,318		A89	46,318	101
102	Other charges - <i>Specify</i>					9,506		9,506			9,506	102
103	REIMB CITY EXPENDITURES/OTHER	10,437,295	1,670,424			114,670		12,222,389			12,222,389	103
104	TOTAL CHARGES FOR SERVICE	16,936,738	1,670,424	0	0	124,176	0	18,731,338	76,479,678		95,211,016	104
105												105
106	Section F - SPECIAL ASSESSMENTS	50,074	55,862			14,088		120,024	135,456	U01	255,480	106
107	Section G - MISCELLANEOUS											107
108	Contributions	40,269	808,086			277,624		1,125,979	57,654	U99	1,183,633	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	5,562,993	31,230					5,594,223		U30	5,594,223	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	1,760,997	1,302,434		167,889	262,888		3,494,208	767,203		4,261,411	113
114	INDIRECT COST ALLOCATION	3,534,816						3,534,816			3,534,816	114
115	POLICE AND FIRE FEE	3,084,172						3,084,172			3,084,172	115
116	RETURN ON INVESTMENT ENTERPRISES	7,330,407						7,330,407			7,330,407	116
117	NON PROFIT PILOT PAYMENTS	1,123,987	700					1,124,687			1,124,687	117
118	NON CITY PARTICIPATION					988,619		988,619			988,619	118
119								0			0	119
120	TOTAL MISCELLANEOUS	22,437,641	2,142,450	0	167,889	1,529,131	0	26,277,111	824,857		27,101,968	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	118,064,740	78,034,485	28,872,898	30,452,447	15,001,161	644	270,426,375	79,320,120		349,746,495	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	186,491	500,156			1,008,890		1,695,537	200,542	NR	1,896,079	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	38,200,240	NR	38,200,240	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	32,827,127	6,022,855			5,813,097		44,663,079	4,024,005		48,687,084	127
128	<i>Internal TIF loans and transfers in</i>	500,000	592,380	443,419	15,405,990			16,941,789	799,999		17,741,788	128
129	OTHER SOURCES, LOAN PROCEEDS, ETC, DAMAGE CLAIMS	44,096	1,788,399			43,697		1,876,192			1,876,192	129
130	ADJSUTMENT FOR BASIS, BOY	7,462,259	591,201		-834,903	1,141,806	-40,466	8,319,897	-5,174,882		3,145,015	130
131	TOTAL OTHER FINANCING SOURCES	41,019,973	9,494,991	443,419	14,571,087	8,007,490	-40,466	73,496,494	38,049,904		111,546,398	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	159,084,713	87,529,476	29,316,317	45,023,534	23,008,651	-39,822	343,922,869	117,370,024		461,292,893	132
133												133
134	Beginning fund balance July 1, 2012	17,770,969	904,331	-1,295,171	22,669,507	74,110,867	77,875	114,238,378	23,269,761		137,508,139	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	176,855,682	88,433,807	28,021,146	67,693,041	97,119,518	38,053	458,161,247	140,639,785		598,801,032	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	55,328,768	2,910,519					58,239,287		E62	58,239,287	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	33,898,962	368					33,899,330		E24	33,899,330	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	3,262,076						3,262,076		E66	3,262,076	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	225	4,114,578					4,114,803		E89	4,114,803	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	92,490,031	7,025,465	0	0	0	0	99,515,496			99,515,496	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	8,211,466	15,105,775					23,317,241		E44	23,317,241	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		3,451,004					3,451,004		E44	3,451,004	48
49	Traffic control safety — Current operation		1,961,452					1,961,452		E44	1,961,452	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	218,620	219,366					437,986		E44	437,986	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	183,189						183,189		E89	183,189	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	8,613,275	20,737,597	0	0	0	0	29,350,872			29,350,872	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	20,000	18,926,561					18,946,561		E79	18,946,561	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	356,392						356,392		E79	356,392	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	376,392	18,926,561	0	0	0	0	19,302,953			19,302,953	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	6,403,001	344,111					6,747,112		E52	6,747,112	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,639,438	281,614					7,921,052		E61	7,921,052	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,405,873						1,405,873		E61	1,405,873	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,324,079	61,956					1,386,035		E03	1,386,035	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	736,481						736,481		E61	736,481	135
136	Other culture and recreation	713,169						713,169		E61	713,169	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	18,222,041	687,681	0	0	0	0	18,909,722			18,909,722	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,317,662	2,066,646	10,048,844				15,433,152		E89	15,433,152	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,976,973						1,976,973		E29	1,976,973	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,294,635	2,066,646	10,048,844	0	0	0	17,410,125			17,410,125	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,515,245						1,515,245		E29	1,515,245	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	3,333,541						3,333,541		E23	3,333,541	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,995,835						1,995,835		E25	1,995,835	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,993,069						1,993,069		E31	1,993,069	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,476,464						1,476,464		E89	1,476,464	171
172	Other general government — Current operation	6,504,961	3,278,998					9,783,959		E89	9,783,959	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	16,819,115	3,278,998	0	0	0	0	20,098,113			20,098,113	176
177	Section G — DEBT SERVICE			1,099,179	67,277,256			68,376,435			68,376,435	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	1,099,179	67,277,256	0	0	68,376,435			68,376,435	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	CAPITAL PROJECT FUNDS					55,605,204		55,605,204			55,605,204	184
185	CAPITAL PROJECTS GENERAL FUND	186,944						186,944			186,944	185
186	CAPITAL PROJECTS SPECIAL REVENUE FUNDS		3,810,333					3,810,333			3,810,333	186
187	Subtotal Regular Capital Projects	186,944	3,810,333	0	0	55,605,204	0	59,602,481			59,602,481	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	186,944	3,810,333	0	0	55,605,204	0	59,602,481			59,602,481	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	142,002,433	56,533,281	11,148,023	67,277,256	55,605,204	0	332,566,197			332,566,197	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							28,253,713		E80	28,253,713	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation							7,296,312		E60	7,296,312	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							9,971,888		E81	9,971,888	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation							4,186,144		E50	4,186,144	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							10,907,550		E80	10,907,550	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								138,306	E89	138,306	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								31,231,909		31,231,909	242
243	Enterprise Capital Projects								10,711,586		10,711,586	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								102,697,408		102,697,408	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	142,002,433	56,533,281	11,148,023	67,277,256	55,605,204	0	332,566,197	102,697,408		435,263,605	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	8,585,514	30,652,530			3,507,999		42,746,043	5,941,041		48,687,084	255
256	Internal TIF loans/repayments and transfers out			17,298,369		443,419		17,741,788			17,741,788	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	8,585,514	30,652,530	17,298,369	0	3,951,418	0	60,487,831	5,941,041		66,428,872	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	150,587,947	87,185,811	28,446,392	67,277,256	59,556,622	0	393,054,028	108,638,449		501,692,477	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable	8,209,961	112,983			4,032		8,326,976			8,326,976	263
264	Restricted	750,000	5,441,272			865,663	38,053	7,094,988			7,094,988	264
265	Committed	250,000	1,826,102		415,785	36,693,201		39,185,088			39,185,088	265
266	Assigned		0					0			0	266
267	Unassigned	17,057,774	-6,132,361	-425,246				10,500,167			10,500,167	267
268	Total Governmental	26,267,735	1,247,996	-425,246	415,785	37,562,896	38,053	65,107,219			65,107,219	268
269	Proprietary								32,001,336		32,001,336	269
270	Total ending fund balance June 30, 2013	26,267,735	1,247,996	-425,246	415,785	37,562,896	38,053	65,107,219	32,001,336		97,108,555	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	176,855,682	88,433,807	28,021,146	67,693,041	97,119,518	38,053	458,161,247	140,639,785		598,801,032	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DES MOINES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$ \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

109,303,689

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 19,893,000	29U 13,210,000	39U 2,633,000	49U 12,570,000	49U	49U 17,900,000	49U	I89 1,166,062
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. SECTION 8	19U 8,500,000	29U	39U	49U	49U	49U	49U 8,500,000	I89 439,749
10.	19U 377,035,000	29U	39U 51,265,000	49U 325,770,000	49U	49U	49U	I89 15,385,299
11.	19U 14,855,000	29U 13,030,000	39U 14,855,000	49U 13,030,000	49U	49U	49U	I89 420,013
12.	19U 7,375,920	29U 1,880,000	39U 2,956,073	49U	49U	49U	49U 6,299,847	I89 207,022
13.	19U 34,995,000	29U	39U 1,490,000	49U	49U	49U 33,505,000	49U	I89 1,706,634
14.	19U 34,150,000	29U 10,825,000	39U 3,075,000	49U 10,490,000	49U	49U 31,410,000	49U	I89 1,361,343
Total long-term debt	496,803,920	38,945,000	76,274,073	361,860,000	0	82,815,000	14,799,847	20,686,122

B. Short-term debt

Outstanding as of JULY 1, 2012

61V \$

64V \$

Outstanding as of JUNE 30, 2013

61V \$

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

Amount - Omit cents

\$

10,826,825,684

x .05 = \$

541,341,284

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61	
	\$	5,730,042	\$	26,419,496	0	69,084,868
						101,234,406

REMARKS

V98

FORM F-66(IA-2) (5-8-2013)

Page 13